



COLORADO • SINCE 1878

Newspapers, Magazines & Publications

The Louisville Municipal Code (LMC) exempts “newspapers” from its sales and use tax.

The LMC defines a “newspaper” as a publication, printed on newsprint, intended for general circulation, and published regularly at short intervals, containing information and editorials on current events and news of general interest. Publishers or other retail vendors are not required to collect sales tax on the sale of newspapers.

The term “newspaper” does not include magazines, trade publications or journals, credit bulletins, advertising inserts, circulars, directories, maps, racing programs, reprints, newspaper clipping and mailing services or listings, publications that include an updating or revision service, or books or pocket editions of books.

The electronic delivery of any publications into the City, other than daily or weekly newspapers, is subject to Louisville sales/use tax.

“Preprinted newspaper supplements” means inserts, attachments or supplements circulated in newspapers that are primarily devoted to advertising and the distribution, insertion, or attachment is commonly paid for by the advertiser. Preprinted newspaper supplements are subject to Louisville sales or use tax.

All retail sales made into the City by publishers or other retail vendors of other types of printed matter such as magazines, trade publications or journals, or other periodicals named above, including electronic delivery, are considered the sale of tangible personal property and subject to City sales tax on the purchase price.

Subscriptions taken within the City and sent to a publishing house outside the City, where the publication is mailed directly to the subscriber are subject to City use tax. When the publications are printed and sold in the City of Louisville, the subscription price is taxable. When both the printing and the delivery occur outside the City of Louisville, the sale is not taxable.

The information contained in the Tax Guide publications is intended to offer general guidance in layman’s terms, for this topic, industry or business segment, and is not intended for legal purposes to be substituted for the full text of the Louisville Municipal Code rules and regulations. This guide does not constitute a city tax policy.

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